

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road Suite 104 • PO Box 12827 • Raleigh NC 27605
Phone 919-733-1423 • Fax 919-733-4209 • Web www.nccpaboard.gov

INSTRUCTIONS FOR MERGER OF PROFESSIONAL CORPORATIONS

Attached is an application for the *Registration of CPA Professional Corporation*. Please keep a copy of all documents for your reference. Please contact the Secretary of State's office by telephone at (919) 807-2225 or visit the Secretary of State's web site, www.sosnc.com, to obtain the necessary forms and fee information.

NOTE **The Board will mail all forms and fees directly to the Secretary of State.**

NOTE: Pursuant to 21 NCAC 08N .0306(c), the firm's name on letterhead, contracts, engagement letters, tax returns, and all professional services reports must match exactly the firm's name as registered with the Board.

NOTE: Professional Corporations, Professional Limited Liability Companies, and Limited Liability Partnerships must dissolve/withdraw with the Secretary of State's office before being removed from the Board's list of active firms.

NOTE: NCGS 55B and 21 NCAC 08K .0105 require professional corporations to:

- (1) Report any change in the composition or identity of shareholders, officers or directors, or employees;
- (2) Provide a copy of all amendments to the articles of incorporation to the Board prior to filing with the Secretary of State's office;
- (3) Report the fact that any officer, shareholder, agent, or employee has ceased to be licensed (NCGS 55B-13); and
- (4) Report the death of any shareholder

The following items must be completed and enclosed for the application to be processed:

- Contact information sheet
- One copy of the *Articles of Merger* (www.sosnc.com) which have been prepared in accordance with NCGS 55-B, properly executed, and ready for filing with the Secretary of State;
- One copy of the proposed CPA firm letterhead;
- Completed *Registration of Professional Corporation* application with corporate seal affixed in the appropriate location; and
- A check payable to the Secretary of State for the correct fee (www.sosnc.com) required to file the *Articles of Merger*

Upon receipt of this information, the Board staff will complete an additional form that certifies to the Secretary of State that the name of the corporation is in compliance with the Board's rules and that all the proposed shareholders are properly licensed. The Board's staff will instruct the Secretary of State to return the certified copy of the *Articles of Merger*, after filing, to the Board office. Upon receipt, a *Certificate of Registration* and the certified copy of the *Articles of Incorporation* will be returned to the firm's contact person. This person will also be notified if there are any problems encountered by the Board's staff or the Secretary of State's office.

CONTACT INFORMATION

Please provide the firm's contact information below and submit the completed form to the Board with other required information.

Contact Person's Name _____

Firm Name _____

Mailing Address _____

City, State & ZIP _____

Telephone Number (_____) _____

Fax Number (_____) _____

E-Mail Address _____

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REGISTRATION OF A PROFESSIONAL CORPORATION

The Applicant, a professional corporation duly organized and existing under the laws and regulations of the State of North Carolina (NCGS 55B) and of the rules of the State Board of CPA Examiners (21 NCAC 08K), hereby makes application to the Board for registration and licensing to engage in the public practice of accountancy in North Carolina and in support of such application shows the Board the following:

CPA Firm Name: _____

Supervising CPA: _____

Supervising CPA's Certificate No.: _____

Mailing Address: _____

City/State/ZIP: _____

Street Address: _____

City/State/ZIP: _____

Telephone Number: (____) _____

Fax Number: (____) _____

E-Mail Address: _____

Web Site Address: _____

Please provide the information requested above on an attached sheet for all other offices operated or maintained by the applicant corporation. If there are no other offices, check here ().

Names, addresses, certificate numbers (if applicable), and titles of all officers and directors of applicant corporation:

Names, addresses, and certificate numbers of all of the shareholders of applicant corporation and **number of shares owned by each shareholder**. For all non-CPA shareholders (who are limited to 49% ownership of the corporate stock in aggregate), please list the person's home address, home telephone number, and social security number.

Names, addresses, and certificate numbers of all CPA employees of applicant corporation:

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- (2) Provide a copy of all amendments to the articles of incorporation to the Board prior to filing with the Secretary of State's office;**
- (3) Report the fact that any officer, shareholder, agent, or employee has ceased to be licensed (NCGS 55B-13); and**
- (4) Report the death of any shareholder.**

The undersigned hereby certifies that, to the best of his/her knowledge and belief, no disciplinary action is pending before the Board or in any jurisdiction against any of the licensed incorporators, officers, directors, shareholders, or employees of the applicant corporation, and that the applicant corporation will be conducted in compliance with statutes and rules of the Board.

WITNESS my hand and the seal of the applicant corporation, this the _____ day of _____ (month/year).

(Name of Professional Corporation)

By: _____
(Signature of an Officer-Shareholder who is individually licensed by this Board)

(Certificate Number (or SS# for non-CPA))